G. R. S. 58]

Previous references

1914-12

(Mul

File No 88-10

Serial Nos. 29839

Later references.

Mul 100-15 & 112 B Feby 1916

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 29839 ✓

Part B for April 13

SUBJECT

Audit of the Accounts of the Mysore City Improvement Trust Board

---

(Rep): From the Chairman Mysore City Improvt. Trust Board No 160 dy $\frac{26}{28}$-10-11

Submits detailed reports about the recovery of certain sums of money from the offrs of the Trust Board. &c the result of the Audit of the Trust Board Accts

39 Go 108377-8 dy 19-4-13

Passes orders ~~thereon~~ on the explanation furnished by the offrs concerned and calls for addl information or explan

Draft on Record Dy - 7/11/13

G.R.S. 11] 1911-1912

GENERAL AND REVENUE SECRETARIAT

(Mb.)

NOTES

File No. 38-C

FILE HEADING

Establishment of the Secretariat of the Mysore City Improvement Trust Board

From

The Chairman, Mysore City Improvement Trust Board

No. 60 Dated 26.10.11 Received 25.10.11

Diary No	Enclos	Spare Copies	Serial No

BRIEF ABSTRACT OF LETTER

NOTES AND ORDERS

NOTES—First Sheet.

GPB—20,000—12-6-11

R. S. 12]
General and Revenue Secretariat.

RL File No. 88 of 1910

Serial No.

29 1 Letter No. 60 dated the 26th October 911 from the Chairman

Submits detailed report about the recovery of certain sums of money from the officials of the Local Boards as the result of the audit of Local Board treasuries

2 Submitted for orders. The file on the subject ending with D No. 707 was submitted to the Secy. on 4-10-911 for orders on the explanations offered by Mr. D'Cruz and Mr. D Subbarama Rao in respect of the several irregularities noticed in the auditor's report. In the meantime, the present letter may, it is submitted, be forwarded to the Comptroller No 0 for any remarks that he may have to offer on the explanations furnished by the several Clerks concerned.

Put up 50 2/11/11

3 Forwarded to the Comptroller for remarks if any

By order
H Nuggarkar
for Secy.

4-11-11

4 To Mr L Rau

7/11

No 38
6/11/11

COMPTROLLER'S OFFICE
CIVIL BRANCH.
8 NOV 1911
BANGALORE.
MYSORE GOVT.

Note—Contn sheet

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat

Rd File No. 88 of 1910

Serial No. 5

No 332
5-1-12.

J. Ramaswamiah
S. Govindaraja Mudaliar

Rs.20-5-0

With reference to the explanations offered by the various persons mentioned in para 12 of my memorandum on the Auditor's Report, I append my further remarks as follows --

If Govinda Rao " evinced considerable fears and shewed his unwillingness to part with the ad interim receipts issued to him by Srinivasa Rao, Collection Mutsaddi, who collected the money, an acknowledgment might, as a matter of fact, have been issued to Govinda Rao for the ad interim receipts given up by him. It is therefore very strange that Mr. Sitarama Rao ordered the issue of a final receipt when he knew for cetain that the money was not received in the office. It is irregular to give receipts under any circumstances for moneys not received and it is inconceivable how the simple rule, if the story be believed, came to be violated by the Chairman. If the Government are, however, satisfied with the explanation offered, the amount may be waived.

The auditor's diary for the week ended 26th march 1910 in which these overmeasurements were noticed remains yet unanswered. If the Chairman is satisfied with the Surveyor's explanation, he may take steps to recover the amount from the parties actually responsible. The

Note—Contn sheet

sdm

Serial No.

sum of Rs.4 referred to by the Surveyor is the overmeasurement for demolition of 4 ankanams of thatched house (at Re.1 each) resulting from two entries of measurements recorded (of house No.367 Plan No.42, Muchalika No.12, Block 87) at page 57 of measurement book No.5.

If, however, it is true, as alleged, that they were measured a second time by Mr. C.S. Krishnswamier and Parthasarathi Mudaliar, the amount should be recovered from them.

This subordinate wrote the chellan on 17th June 1908. The list now submitted is only of dismantled houses, signed by Mr. D'Cruz and purporting to have been prepared on the 30th October 1908. It shows details of materials obtained from only the first of the two houses (1834 and 1835 in block No.6) in question. No proof is adduced to show that the materials reached the Depot. Neither the deposition of Suryanarain Chetty nor the testimony of Mr. Hanumantha Rao to the effect that the offer was not approved has been submitted. It is not understood how the chellan could be written without the previous approval, though oral, of the officer, why though such approval was previou ly given, it was withdrawn when the chellan was written and placed before the officer; and why when the

officer

GPB—34,00—27-4-11.

G.R.S. 12]
General and Revenue Secretariat

File No. 88 of 1910

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officer declined the offer, he omitted to record his orders on the challan then before him.

The whole explanation is improbable and cannot be considered as satisfactory. The list submitted of materials of 'dismantled' houses is dated the 30th October 1908. The measurements for demolition of the two properties are recorded on the 24th November 1908. The houses having been 'dismantled' on or before the 30th October 1908 as per list, there was evidently nothing left behind to measure on the 24th of the subsequent month, and yet measurements have been recorded! Measurements for demolition should necessarily be taken before demolition, but paid for after the demolition is actually found to have been completely carried out.

Item No.2 Rs25-8-0

The bill submitted in this connection shows that the subordinate is not responsible for the overpayment. The result of 'final settlement' pending which the Executive Engineer ordered the payment of the bill 'as per personal orders of the Chairman' has not been reported. No records showing that the deduction is not to be made are submitted. But the quantities of measurements concerned stand recorded in pencil in the measurement book. Under the explanation now offered, this item may be waived.

GPH—14,10-11-27.4./10

F. R. S. 12]
-General and Revenue Secretariat.

File No. 80 of 1910

Serial No.

This amount may be transferred to the debit of Mahomed Taher who has accepted his liability for the same

No explanation was offered against this item in the auditor's diary for the week ended 4th September 1909. Whether this payment is, as stated by the Sub-overseer, for demolition of a property acquired by the Municipality is not testified to by the Chairman. He does not also submit any record from which the sub-overseer's explanation can be verified Even if the property was acquired by the Municipality, the demolition should have also been paid for by the same body, unless they did not want to demolish the property at all. The amount should be recovered from the Municipality, failing which from the sub-overseer, if Government do not accept the explanation now offered as satisfactory

The extent of house No.925 is, as per muchalika, three ankanams of tiled house But four tiled ankanams of this house were shown by the Sub overseer at page 8 of measurement book No 1 (A) to have been demolished on the 18th December 1904 One ankanam is thus an overmeasurement The sub-overseer has stated in reply to the auditor's diary for the week ended 4th September 1909 that he is unable to say how the excess came to be entered in the measurement book

Again at page 38 of measurement book No 9 the sub-overseer records on the 10th November 1906 against

GPB—30,000—12-8-10

Serial No.

against the same house. 3 tiled ankanams as having been demolished. These three ankanams were therefore noticed (in the Auditor's diary for the week ended 11th September 1909) as over paid. Reply furnished was that the three ankanams belong to another property (door No.94. The measurements of this property are found to be only two and not three ankanams of tiled house. Hence another ankanams also has been treated as overpaid. Both the items will therefore stand as overpaid. The Sub overseer does not explain this, but only says that this is a double entry.

Item No.6 Rs.44-8-0

This sum represents the paymont made for over measurements observed in demolition but subsequently explained as having been recorded against wrong numbers. Mr Sitarama Rao has already stated that the properties to which these measurements relate have all been demolished. If Mr.Sitarama Rao's unsupported statements is accepted, this item may be waived, but so long as the wrong numbers could not be identified against their correct numbers or where identified the measurements differed materially as referred to in para 8 of my memorandum on the explanation furnished by Mr.Sitarama Rao. It is obviously unsafe to accept such explanations and assurances as correct.

Item No.7 Rs.196-2-6

The Sub Overseer accepts his liability for this

Note—Contd. check.

Serial No.

this amount.

The total amount due by this subordinate will be Rs.223-14-8 including Rs.25-4-0 transferable from Mahomed Taher's liability (Vide remark against item 4 of Mahomed Taher) excluding Rs.~~18-12-0~~ 7-8-0 recoverable from ~~Ramaraju~~ the Immovable

Mahomed Taher
Item No.1 Rs.3-8-0

The amount is stated to have been remitted by the purchaser of land on the 25th February '11, and the connected chellan is also submitted by the ... Chairman. This item may be waived.

Item No.2 Rs.38-12-0

Ramaraju and Gulsidda's depositions stating before the acquisition officer, that they did not pay the amount for the sites in question have been submitted by the Chairman.

The practice of writing chalans for moneys not actually received is irregular and not satisfactory. The deposition of Guli Sidda goes to show that there was nothing due by him and that the writing of a chelan for some money as due by him was wrong. The explanation offered is not satisfactory. If site No. 58 is still a Trust property, the sum of Rs.20/- may be waived. The sum of Rs.18-12-0 being the value of the site allotted to Ramaraju should be recovered from him.

Item No.3 Rs.275-12-0

Item No.4 Rs.25-4-0

Vide remarks against item 6 in respect of Rosario

This amount may be transferred to the debit of Rosario who has accepted his liability for the same

Note—Contin sheet.

Items

Serial No.

Items No(5)- Rs.2-4-0
(6)- Rs.0-12-0

The connected muchalikas for these properties were not shown to the auditor, though the items were noticed in the auditor's diaries for the weeks ended 4th August 1909 and 11th December 1909. The documents having now been submitted the items may be omitted.

Items No.(7)- Rs.5-0-0
(8)- Rs.22-8-0

No explanations were offered in reply to the auditor's diaries (for the weeks ended 9th October 1909 and 25th September 1909). wherein these over payments were noticed. The explanation now offered is supported by the muchalikas submitted and may therefore be accepted. The amount recoverable from Mahomed Taher sub-overseer is Rs.265-1-5 including Rs. 13-9-0 transferrable from Rozario (vide item 3 of Rozario) but excluding Rs. 23-0-0 recoverable from ~~the Municipality~~ Kanagaja and Raghupah Naidu (retirement fund)

Item No.9-Rs.4-4-0

The item was noticed in the auditor's diary for the week ended 15th January 1910, wherein Accountant J. Ramaswamiah admitted that the attention of Mr. Pranatharthihara Iyer was not drawn to his pencil remark "disallow" at page 1 of the measurement book No.67 with which the bill was evidently checked by Narasimha Jois. Raghupathi Naidu who is now represented to be the person who prepared the bill ought to have omitted this item in accordance with orders, and if the amount cannot be recovered from the contractor it should be recovered

Note—Comin. chief.

G.E.S. 12]
General and Revenue Secretariat.

File No. 88 of 1910

Serial No.	
	recovered from him.
Items Nos.1 & 10 E. Narayana Rao-Rs.10-0-0	The explanation offered by the subordinate in connection with the auditor's diary for the week ended 5th March 1910 was not accepted by the acquisition officer. The connected muchalikas in support of the explanation having now been sent in, the item may be reduced to Rs.4-7-6.
Item No.2-Rs.0-5-0	In reply to the above diary, the subordinate stated "five running yards of mud wall have been entered in excess by oversight." And the acquisition officer noted that this was a case of overpayment. The explanation now offered stating that the measurements belong to another property and has resulted in an underpayment of Rs.3-12-0 is ingenious but is evidently an afterthought. If the Government accept the latter explanation, the item may be waived
Item No.3-Rs.6-4-0	In reply to the above diary, wherein this discrepancy was noticed, the explanation now offered was given, but the connected muchalika was not produced, the muchalika having now been produced, the explanation may be accepted.
Items No.4- Rs.0-3-0 5- Rs.0-12-0 6-Rs .0-2-0 7--Rs .1-5-4	The items are accepted by the subordinate as overpayments and should therefore be recovered from him.

I t e m

Form—Cents sheet.

GPS—11/3s—27.4.08

G.R.S. 12]
General and Revenue Secretariat

10

ML File No. 89 of 1910

Serial No.

Item No.8- Rs.7-8-0

Please Recover amount against the pending item. This amount has been omitted to be recovered
23-12-11

Items No.9-Rs.18-12-0
10-Rs. 0- 8-0
12-Rs.15- 0-0

Recd 23-12-11

The statement of overmeasurements sent with the auditor's diary for the week ended 12th March 1910 in which this item was noticed has not yet been received back with a reply. The two muchalikas to which the measurements relate having now been submitted, the explanation offered may be accepted.

These items should be recovered from the Taluk Maistry, as they are admittedly overpayments.

The amount recoverable from this subordinate is thus Rs.41-7-10

In the explanations now submitted, the parties concerned allude to want of scrutiny in the Chairman's and Executive Engineer 's officers. as being partly the cause of these overpayments. With these explanations the Chairman should have also submitted the explanations of the office hands who were responsible for not exercising the scrutiny required of them. As a matter of fact, it may be stated that the Chairman's office did exercise the necessary checks as could be seen by the marks in the various measurement books alluded to in para 116 of the auditor's report. But instead of taking action on these, the office, for some reason or other, remained quiescent.

Here to is appended a statement showing the items for which explanations offered by the above

Note—Comin sheet.

GPH—14,000—27.4.09

subordinates

R S. 12]
.neral and Revenue Secretariat.

File No. 88 of 1910

Serial No.

subordinates may be accepted, those which require the orders of Government and those which should be recovered from the parties responsible.

As regards the defalcation of amounts collected by collection mutsaddi Srinivasa Rao, remarks were already offered on an unofficial file on the subject and there is nothing more to add to that here.

The amounts for which Mr. C.S. Krishnaswami Iyer and Mallappa were responsible have been reported as recovered.

Yesavantha Rao who is to make good Re.1 has been reported to have been dismissed and his whereabouts are not known. This may be written off.

15.12.11

6 My remarks are made against the several items in the margin of the above note of Mr. Lakshminarasimha Rao.

Dy. Comptroller
22.12.11

Note—Comp. sheet.

G R. S. 12]

General and Revenue Secretariat | Rl File No. 85 of 1910

Serial No

7 File resubmitted with the Comptroller's N O opinion

8 As regards the item of Rs 20-5-0 for which J. Ramaswamy and Govindaraja Mudaliar were held responsible, late Collectorate Mutaddi Srinivasa Rao was found guilty of an offence punishable under Section 409 I.P.C and sentenced to rigorous imprisonment. Rs 305-7-0 which was reported by the Chairman as having been embezzled by the said Srinivasa Rao and subsequently directed by Govt to be written off the Accounts. These circumstances do not seem to exonerate the two officials Ramaswamiah and Govindaraj Mudaliar from any responsibility. The Comptroller's N O note attached with this item seems to indicate the necessity for further enquiry.

9 In view of the Comptroller's N O note, it seems necessary to call for additional information in regard to this item also before passing final orders. A draft letter to the

Chairman

NOTE: Cyclostyle sheet.

GPI:—20,000- 29-1 12

G R. S 12]

General and Revenue Secretariat

Rl File No. 83 of 1910

Serial No

Chairman is accordingly submitted for approval or other orders.

10 Attention is respectfully invited to the Comptroller's remarks against item No. 6 of Rosario's account and similar ones. These items aggregate to Rs 320-4-0 and Govt will have to decide one way or the other upon facts already in the file. No further information with respect to them seems necessary, & they have accordingly been omitted in the draft, subject to approval.

11 For identifying the various items, attention is invited to page 7 of Mr. Lakshminarasimha Rao's Memorandum dated the 5th Aug. 1910 and Appendix B (Accountant) to the Auditor's report in the main file which has been obtained from the Secretariat Office for reference

Mad 5-8-10 MW

7/6/12-10

12- Rs 20 a 5-a 0 - The amount for which accountant Ramaswamayya and S Govindaraja mudaliar are said to be responsible. The explanations offered by these two officials may, it

NOTE Contd sheet.

Serial No

seems, be accepted. The allegations made by them are corroborated by Mr Seetharama Rao The amount is included in Rs 305 said reported to have been embezzled by Srinivasa Rao and ordered to be written off the accounts in G.O dated 8.2.12. It would no doubt have been more regular if instead of a final receipt, a mere acknowledgment had been passed to Govinda Rao as the money paid by him was to the Collector Nuthaddu was not actually received in the office of the Chairman. If however it is considered necessary to call for the ad interim receipts, they will be called for.

VB Nizam Ali Khan Surveyor The Chairman may be requested to verify the correctness of the explanation as suggested by the Addl. Comptroller.

14 Rozario Item no 1 Rs 61. There are other instances of

1 a true 23/3

NOTE -Contd sheet.

G R. S 12]

General and Revenue Secretariat. | File No. 88 of 1910

Serial No.

~~cases~~ similar to this where chalans have been written and no payment was subsequently made but nevertheless the Chalan has not been cancelled - (Vide Mahomed Hayero case - Item no 2) It may be ascertained from Suryanarana Chetty and Mr. Hanumantha Rao whether the materials of the two houses were sold to the former and if so, whether he paid the price, to whom and when - There was a register of materials of demolished houses - It is not known if it was correctly and regularly maintained - The auditors say that it is not possible to trace from records how the materials of the two houses were disposed of (Vide para 31 of the Report) - Without further proof of the loss or misappropriation of the materials or their value, it seems that Rozario cannot be held liable

NOTE—Contin ~~nued~~

G R. S 12]

General and Revenue Secretariat | 16 File No. 88 of 1910

Serial No.

to make good the amount Rs 61-

Item no 2 Rs 25-8-no - This amount may be as waived

Item no 3 Rs 13-9-no Mahomed Tayer accepts his liability for this amount

Item no 4 It may be ascertained from the Chairman whether the property belonged to the municipality and it was subsequently made over and demolished - The point is whether there was such a property and the alleged demolition is not forthcoming

Item no 5 A further explanation in the matter may be obtained from the Sub Overseer

Item no 6. Unless the wrong numbers are identified against their correct numbers, it seems that the official should be held responsible for the overmeasurement - The burden of proof is on the official and he has to prove that what is

NOTE—Contin ued.

G R. S 12]

General and Revenue Secretariat — File No. 88 of 1910

Serial No.

apparently an overmeasure-
ment or a second measurement
is not really so

Thus officer is thus to-
tally absolved from responsibility
for Rs 39 a 1 a 0. Further (Items 2 and 3
Further enquiry may be made
if necessary, as regards items
1 and 4, amounting to Rs 68 a 8 a 0
The balance which he has to
make good is Rs 244 3 a 2 a 6 plus
another Rs 25 a 4 a 0 (Vide item
no 4 of Mahomed Zayer's accd),
or Rs 268 a 6 a 6 in all -

15 Mahomed Zayer The
explanation of the officer
is accepted in regard to items
1, 5, 6, 7, 8 and 9, amounting
to Rs 38 a 4. For item no 4
Rs 25 a 4 a 0, he is not responsible
but Rozario - Thus he is absolved
from responsibility to the
extent of Rs 63 a 8 a 0 - In the
case of item no 9, it is sug-
gested by the Comptroller
that the amount Rs 4 a 8 a 0
should be recovered from

NOTE -Contin sheet.

GPH—20.000—20-1-13

G R. S 12]

General and Revenue Secretariat — ML File No. 88 of 1910

Serial No.

the contractor or from Raghunatha or for the Sub Divisional officer - the amount so small the Chairman may, if necessary, be addressed in the matter

6 The official does not also seem to be responsible for Rs 38 a 12 a 0 (item no 2) It may be ascertained from the Chairman whether the rates the price of which this amount represents are still belong to the Trust Board or have been disposed of and if disposed of, when and to whom and whether their price has been received and credited.

7 Barring the amounts referred to above, the amount for which the official is responsible is Rs 527 a 4 a 5 plus Rs 13 a 9 a 0 of Rozario's account or Rs 540 a 13 a 5. He admits his liability for the latter amount and also for Rs 251 a 8 a 5 of the former As regards the remaining Rs 275 3/4

NOTE -Contd sheet.

G R. S 12]

General and Revenue Secretariat | Ml File No. 88 of 1910

Serial No

he says that wrong numbers have been entered in the measurement books. The remarks already made with reference to a similar plea in the case of Rozario apply equally to this -

18 Narayana Rao - The explanation of the appellant as regards the several items may be accepted As stated by the Chairman, the amount which he should make good will be Rs 41-7-10

19 A draft will be put up in accordance with the orders which may be passed on the points referred to above

Secy) 22-6-12. Ille

20 Where is the file from which the [illegible] have been submitted to Secy on 4-10-11 in para 2 of the notes

22/12/1912

SPR 13/5/12

21 Sir, The file was returned to the Chairman's Office on the 22nd June last. As

NOTE.—Contin. sheet.

G R. S 12]

General and Revenue Secretariat | Jud File No. 88 of 1910

Serial No.

for Assist. Secty's instructions as to
issue pending orders of the Dewan

Jud 50
14 8 12 Secy)

Spl
14 8 12

22 Please get the file from the
Dewan's office for my reference for
2 or 3 days

23
24/8/12

23 Please comply

Spl
22-8-12

24 Main file obtained from the Dewan's
Office and submitted. It is stated to be required
by the Dewan soon

Jud 50
23 8 12 Secy)

Spl
23. 8-12

Taken back & given
to Mr. B. Krishnamachari
on 24/8/12
Jud
31/8/12

Papers since received
three parts have been
sub mitted.
Jud 52
8/8/13

25 A draft order having been
put up in accordance with
the Regulations issued on 22nd June

23/8/13

26. Draft order submitted

Jud 50
31 8 13 Secy)
1-9-13

Spl
5/9/13

NOTE—Contin ued.

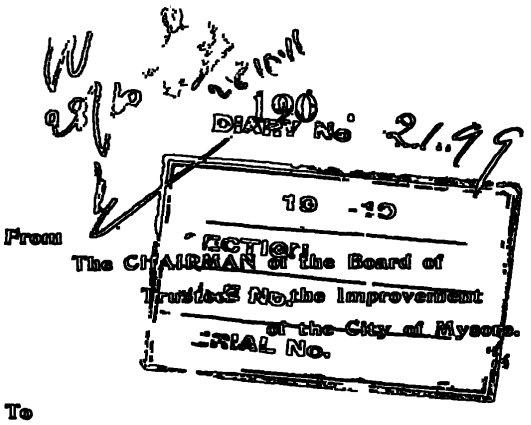
MIFB—500—20-1-12 Spl/Secy.

G R. S. 12]

General and Revenue Secretariat. | File No. 88 of 1910

Serial No.	
	With reference to para 25 (Secy) — Secy 4/4
	2nd Counselor — 5/4/13 Secy 5/4 — Secy
	I have been very considerable delay in replying this last note. The information which might have been supplied. Urgent appointment 12/4/13
2nd 160 of 26th Oct/11	
	12/4/13 Secy 12/4
	Secy 12/4/13
3rd	G.O. No. 8377-8 dated the 4th April 1913. Passed orders on the explanation furnished by the Officials concerned and calls for additional information or explanation on certain items of expenditure

NOTE—Contn. sheet.



From

The CHAIRMAN of the Board of Trustees, the Improvement of the City of Mysore.

To

The SECRETARY to the Govt. of His Highness the Maharaja of Mysore, Gen. and Rev Depts.

Dated 26th } Oct 1911
Despatched
Received 26
General No. 160. Enclosures { 9 & 1 Memo

SUBJECT

Submitting a detailed report about the recovery of certain sums of money from the officials of this Trust Board, mentioned in Government Secretary's letter No.6512/10-7 dated the 3rd February

Sr~160
R. as per list
accompanying

1911 FEB 13
2nd
88-10

Mysore City Improvement Trust Board
Chairman's Office,
Dated, Mysore, 26th October 1911

From W.Kantharaj Urs, Esq., B.A.,
Chairman of the Board of Trustees,
Mysore City Improvements.

C.S.Balasundaram Iyer, Esq., B.A.,
Secy. to the Govt. of His Highness the Maharaja
of Mysore, Gen. and Rev. Departments

Sir,

T With reference to para 1 of your letter No.CDI2/M1.88-10-7 dated the 3rd February 1911 forwarding in connection with the report of the results of the audit of the Trust Board accounts up to the end of June 1908, a statement showing the amounts for the loss of which certain officials under the Trust Board were held to be directly responsible, I have the honour to state that extracts from the above statement were given severally to all the officials therein named excepting two, viz., Eswantha Rao, Watchman, and W.Srinivasa Rao, the absconding (since arrested) Collection Mutsaddi, requiring them to make good the respective sums noted against each. In respon

response, the marginally noted officials have submitted --- certain --- explanations which in my opinion, -- deserve a reconsidera--tion The same are transmitted herewith for the final -- orders of Government

(1) J.Ramaswamaiyya, Accountant
(2) S.Govindaraja Modaliar, Cashier, Executive Engineer's Office
(3) Nizamalli Khan, Surveyor
(4) F C Rozario, Sub-Overseer
(5) Mahmed Thair, Sub-Overseer
(6) N Narayana Rao, Taluk Maistry

2 Officials 1 and 2 represent that the sum of Rs 20-5-0 shown against them in the list, was not a cash payment made into office, but one made to, and misappropriated by, the Collection Mutsaddi Srinivasa Rao now under trial The -- statements of the officials are supported by the late --- Chairman, Mr D Sitarama Rao, vide his letter dated the 1st July 1911 enclosed

No 3 Nizamalli Khan against whom a sum of Rs 19-2-6 is noted for recovery, states that in respect of the property under notice, he recorded measurements only once, and that the second measurement that resulted in an overcharge was that of Mr C S Krishnaswami Iyer, the late Sub-Divisional Officer of the Board, and Surveyor Parthasarthy Modaliar, deceased

4. It is seen from the explanations furnished by the three out-door subordinates, F C.Rozario, Mahmed Tahir, and H.Narayana Rao, (1) that out of Rs.1,041-5-3 they are made responsible for, as being the aggregate amount of -- overcharges and short recoveries that resulted from the -- record wrongly made by them, they justify the propriety of certain items amounting to Rs.183-1-6 from the official documents which are enclosed herein with a list for favour of scrutiny and obliging return, (2) that Mahmed Tahir and F.C.Rozario claim the benefit of the testimony of ------ Mr D Sitarama Rao, the late Chairman, in regard to the admissibility of charges to the extent of Rs.320-4-0 -- which the Auditor in para 113 of his report, has provision--ally computed as overpayment on account of measurements entered against wrong numbers, (3) that Rs.13-9-0 out of the amount shown against Rozario should go to the account of Mahmed Tahir, and Rs.25-4-0 out of that shown against the latter, to the account of Rozario, (4) that a sum of Rs 7-8-0 held as overcharge under demolition on account of a property not entered in the compensation register -- represents the cost of demolition of a Municipal property not acquired by the Board, and that therefore the said -- sum of Rs 7-8-0 as well as the sum of Rs 2-8-0 included twice in the Auditor's list of overcharges are not to be

be treated as such If the above explanations are after --- further scrutiny to be accepted, the amount recoverable from F.C Rozario will be Rs.221-6-6, that from Mahmed Tahir ---- Rs.265-1-5 and that from M.Narayana Rao, Rs.41-7-10. These subordinates have deposited a sum of Rs 100/- each as security and in the case of F.C Rozario and Mahmed Tahir their allow--ances from December 1910 to September 1911 amounting in each case to Rs.150/- at Rs.15 per month have been withheld from payment

5. Mr C S Krishnaswami Iyer, the then Sub-Divisional --- Officer, No 2, of the Board, has made good the sum of ----- Rs 52-8-6 he was made liable to

6 The amount of Re 0-1-7 noted against Mallappa has been recovered and credited

7 Eswantha Rao, Watchman, against whom Re 1-0-0 has been noted for recovery is reported to have been dismissed from -- service and his whereabouts are not known

8 Regarding the amount of Rs 117-1-5 shown as recover--able from Srinivasa Rao, the dismissed Collection Mutsaddi, I have to state that the said amount has been arrived at by the Auditor in accordance with his observations in paras 56 an 64 of his report, wherein he mentions that the amounts collected

collected by the said Srinivasa Rao under the ad-interim receipts given by him in 45 cases have not been remitted to office. From the verification of accounts, it is seen, however, that thirty two of these receipts were these --- given to certain Jalagars of the Mysore Municipality for Rs.67-0-0 recovered from their pay and remitted to this office departmentally In 12 cases involving Rs.45-1-5 -- which were the recoveries made by the mutsaddi direct from certain loan-holders and purchasers of Experimental houses, remittances were made by him to office though irregularly on later dates, the same being also substantiated by the fact that the complaints put forth by the affected parties do not as detailed in my special report No 78 dated the -- 4th April 1911 refer to any of the items included therein The only item that the said Srinivasa Rao failed to remit to the office is that of Rs 2-0-0 covered by receipt ---- No 78 of Book No VII dated the 25th April 1907 granted by him to one Sannappa This fact has been recorded in my -- special report mentioned above

Vide E.D S.2 of Extract

I have the honour to be,

Sir,

Your most obedient servant,

M G Krishnaswami Rao

Chairman

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File No 88-40
Serial No 39

Diary No of letter replied to 2199

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
( )

Ex I file 2nd Addn.

READ—

D , the 31 3 1913

Letter no 160 dated the 2nd October 1912 from the Chairman, Bangalore City Improvement Trust Board, submitting a detailed report

Date of issue 19.4.13

Signed by Mr T.G.R.

ORDER THEREON—No.

with the explanations of the Board's Officers concerned about certain items brought to notice in the course of the audit of the Trust Board Accounts from the Commissioner

over leaf

SUBJECT

of the operations up to the end of 1907-1908 in respect of which they were held directly responsible by 1913.

Orders thereon 6377 8 ml 6 4-10-

In view of the explanations now furnished by the officials concerned, the following orders are passed with reference to the several items of transactions for which they were so held personally responsible.—

(1) G. Ramaswamaiah and G. Govindarajulu Naidu — Rs 20-5-0

The amount represents the balance of the value of an experimental house in the Agra Extension received from the purchaser Govinda Rao but not credited in the cash book. The Counterfoil of the receipt signed by these two officials is available. Their explanation is that there was no cash payment made in their hands but that the receipt referred

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GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

referred to by the Auditor was given to the Survey on Law of the Administration receipts nos: 2404 by on which the Assistant Collector Anuradhi Premadasa Rao receipts the amount. This statement is corroborated by Mr. D. Silvarama Rao, the Chairman and the three. Their explanation is therefore accepted. It would have however been more regular if instead of a final receipt a mere acknowledgement had been issued to Govinda Rao for the Administration receipts as the money was handed by him to the Collector Anuradhi was not actually received in the Chairman's office.

(2) Nozam Ali Khan - Rs 19-2-6

This is the Exchange in respect of three properties in blocks nos. 81 & 89. Nozam Ali Khan says he gave measurements for three properties only once, that his measurements to

measurements are both mine the Amuthabalika and that the same were afterwards checked by the Main Sub-Divisional Officer and Parthasarathy Naidu who made the record measurement And that he is not therefore responsible for the discrepancy The Chairman is requested to verify the correctness of this Officials explanation by a reference to the measurement books in which relevant entries for the same properties appear and to submit a further report in the matter

(3) J. C. Rozario - Item No 1 Rs 61/- This is the Amount entered in a challan dated 17th June 1930 as being the sale proceeds of materials of houses Nos. 1834 & 1835 in Block 206 purchased by one Surya-narayana Chetty - Neither the amount has been credited in the

Ml 88-co

(5)

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GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

the cash book was the Chairman remarking the amount drawn off by the Comptroller. The Chairman is requested to ascertain from Mr Suryanarayana Chetty and Mr Hanumantha Rao whether the materials of the two houses were actually sold to the former and if so, whether he paid the price thereof, and to whom and when the payment was made. If however it should be definitely ascertained that the materials were not sold to Suryanarayana Chetty, as alleged by the Official, necessary enquiry should be made and information submitted as to how those materials were disposed of.

Item No II (Rs 25-8-0) and item No III (Rs 13-9-0) The former is the deduction proposed to be made from the bill of B Seetharamiah for earthwork done. As payment of the full amount was made unto-

P.T.O.

the orders of the Executive Engineer this item is waived. The latter is the over-measurement for which Mahomed Yakub accepts responsibility. Hence, this item is transferred to the debit of Mahomed Yakub

Item No IV - Rs 7-8-0 This is one item of overcharge. The official explains that the property was originally required and paid for by the Municipality and demolished by the Irish Bd. The Chairman is requested to verify and report whether the property was required by the Municipality and made over to the Irish Bd. for demolition and whether the allegations are not fictitious.

Item No V - Rs 2-8-0. Further explanation of the Sub-Overseer should be obtained about this item. The extent of house No 925 as per Amtekalika is three Kathanams

of

SDB—15.000/[illegible]

ML 88-10

(7)

GRS 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

of files house. Both Mr. Fale during
of the measurement book no. 1, six files
Ankanams were shown to have
been demolished on 18th Dec. 1909.
One Ankanam is then an overpay-
ment. In reply to the Auditor's query
for the week ended 4th Sep. 1909,
Sub. Overseer has stated that he
is unable to say how the excess
came to be entered in the measure-
ment book. Again at page 38 of
the measurement book no. 4, he
has recorded on the 10th December 1910
against the same property three
files Ankanams as having been
demolished. Here 3 Ankanams were
therefore noted in the Auditor's
diary for the week ended 11th Sep. 1909
as overpaid. The staff furnished is
that the 3 Ankanams belonged to
another property No. 1/479 Door No. 605
Serial No. 94. The measurements
of this property were however found
to be only two and not three Ankanams

Hence

Hence another Ankamma also has been treated as interpaid. The Sub-Overseer should explain both these items of overpayment.

Item No 5 - Rs 16-8-0. This sum represents the overpayment made for over-measurement observed in December, both subsequently explained as having been recorded against wrong numbers. Unless the wrong numbers are identified against their correct numbers, the official should be held responsible for the over-measurements. The burden of proof is on the official and he has to prove what is apparently an or a recent measurement over-measurement which is not really so.

This official is besides responsible for item No 4 amounting to Rs 25-4-0 shown against Mahomed Yakub for which he has accepted liability. Unless this [illegible] explanation

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GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

Item	Amount
1	3-8-0
4	25-4-0
5	2-4-0
6	0-12-0
7	5-0-0
8	21-8-0
9	4-4-0
Total	Rs 63-8-0

explanation is forthcoming for the federal items referred to above, he should be required to make good a sum of Rs 336-14-6

(4). Mahomad Zahir - The explanation of this officiate is accepted as regards the marginally noted items aggregating Rs 63-8-0

Item No. 2 - Rs 38-12-0. This is similar to item No. I shown against F. C. Rozario. The Chairman is requested to report whether the entry nos 58 of Block No. 2 and 147 of Block No. 3 of Edya Extensions are still the property of the B.C. or have been disposed of, and if the latter, to whom they were sold and whether the price thereof has been realised and credited

Item No. 3 - Rs 275-12-0

The remarks against item No. VI in respect of F C Rozario apply to this also

For items No IV J. C. Rozario accepts liability, and as regards item no 9 (Rs 4-4-0) the amount should be recovered from the Contractor, and if that is not possible, either from Raghunath Naidu who prepared the bill or from the Sub-Division Officer who passed the whole claim - ignoring a discrepancy made by himself

Thus, in the absence of further satisfactory explanation I have to hold responsible for Rs 566-0-5 and for a further sum of Rs 13-9-0 thereby amounts Rozario both for which this official has accepted liability.

(5) H. Narayan Rao. This officials explanations in respect of items nos: 1, 2, 3, 8 & 10 are accepted. A sum of Rs 41-7-0 in respect of items nos: 7, 15, 22, 23 & 27

Rc 88-a

(41)

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G.R.S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

6, 7, 9, 11 & 12 should be recovered from them

2. The sums of Rs/- shown against Yeswantha Rao, watchman may be written off the accounts, the whereabouts of the man being unknown.

3. The Chairman's report that the amounts shown as being due from Mr. C. S. Krishnaswamy Iyer and Shahaba Bale have been recovered is recorded.

12/4/13

Draft

Secy

Secy

4.

The Chairman, Mysore City Supply Board requesting the enclosures a Govt. order.

Copies/Issue

31.3.13